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February 4, 2014

Public Documents Room, EBSA
Room N-1513, U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Paychex Business Solutions Employee Benefit Plan

Dear Sir/Madam:

Enclosed is a completed Form M-1 for the Paychex Business Solutions Employee Health Benefit Plan (the "Plan") for the calendar year ending December 31, 2013.

Paychex Business Solutions, Inc., ("PBS"), is a professional employer organization ("PEO"). The preamble to the final rule regarding reporting by multiple employer welfare arrangements ("MEWAs") specifically addresses the application of the Form M-1 filing requirement to PEOs.

This Form M-1 will be filed by PBS as a protective filing. PBS does not believe, and therefore does not admit, the Plan is a MEWA. The filing is made solely to avoid the assertion of non-compliance with the required reporting pursuant to Form M-1 in the event the Department of Labor disagrees with the determination by PBS that its employee welfare benefit plan is not a MEWA. The filing of the Form M-1 should not lead to any inference by the Department of Labor, any state insurance regulating authority, or any judicial tribunal, and shall not constitute an admission that any employee benefit plan of PBS is a MEWA. Nothing herein shall constitute a waiver or estoppel of PBS's right to assert any employee welfare benefit plan sponsored or maintained by PBS is not a MEWA.

If you have any questions, please feel free to call.

Very truly yours,

Stephanie L. Schaeffer
Vice President, Chief Legal Officer & Secretary